The additional costs for additional sick leave days were calculated. Significant statistical differences were established in the cost through a Mann Witney's U test. **RESULTS:** A total of 1019 patients were included with an average age of 37 ± 11 years, 49% of which were men. These patients were prescribed with 12,273 sick leave days, the average per patient was 12 days (4–93 days). The total cost of the attention of this patients was of US$ 781,806.76. 17.9% of the patients had additional sick leave days. The average cost of the medical attention of the patients without additional days was of US$773.74 ± 1135.01 and of the patients with additional days was of US$737.74 ± 960.38, the differences were statistically significant ($p < 0.005$). **CONCLUSIONS:** The additional sick leave days have not a significant impact in the attention cost of the patients affiliated to the IMSS.

PHP35

PHARMACEUTICAL EXPENDITURE IN GREECE 1980–2006

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OBJECTIVES: To examine pharmaceutical expenditure growth during the years 1980–2006 in Greece in relation to major pharmaceutical policy changes. **METHODS:** Data from the OECD Healthdata database and the National Statistical Service of Greece were used. Pharmaceutical expenditure data were deflated using the Greek Pharmaceutical Price Index (2005 = 100). Due to the recent revision of the Greek GDP from the Greek National Statistical Service and Eurostat, data were divided in two time series, from 1980 to1999 (data not revised) and from 2000 to 2006 (revised data). Deflated data are available for 1982–1999 and 2000–2006. **RESULTS:** Pharmaceutical expenditure mean annual growth rate (MAGR) during the period 1980–1999 was 17.3% and 10.5% from 2000 to 2006. Real pharmaceutical expenditure MAGR was 9.8% for 1982–1999 and 9.7% for 2000–2006. Pharmaceutical expenditure decreased by 7.7% from 1997 to 1998 and continued to increase the following year. Pharmaceutical expenditure growth rates were higher than the Pharmaceutical Price Index growth rates. Public pharmaceutical expenditure increased at higher rates compared to private pharmaceutical expenditure. **CONCLUSIONS:** Pharmaceutical expenditure in real values has been constantly rising during the study period. Pharmaceutical policy reforms introduced in order to contain pharmaceutical expenditure growth such as the introduction of a positive reimbursement list (1998) and the pricing of pharmaceuticals at the lowest price of EU countries (1997) had limited effect. In 2005 a new pricing system was introduced based on the average of the three lowest EU prices while in 2006 the positive list was abolished. in relation to major pharmaceutical policy changes.

PHP36

PERFORMANCE OF YOUR 5-STAR HOSPITALS

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OBJECTIVES: Quality improvement is one mechanism for reducing health care expenditure. Therefore there is a need for ranking providers according to their performance. By characterizing hospital quality by our previously validated composite measure, to compare the high vs low quality hosptals and their associated outlier payments. **METHODS:** Using the national Medicare claims database for 2006, we examined outlier payments in patients undergoing coronary artery bypass grafting (CABG) (n = 104,329). We then categorized hospitals performing these procedures according to their outlier payment rates. Using multiple logistic regression, we explored the relationships between hospital outlier payment rates and hospital quality, as reflected by previously validated composite quality score. **RESULTS:** The proportion of patients associated with outlier payments was 9% (CABG). Average outlier payments were considerable: $19,000 per patient, costing Medicare more than $175 million. Risk adjusted outlier rates for 5-Star Hospitals was only 6.7% whereas low quality hospitals had outlier rates have more than 11%. **CONCLUSIONS:** Outlier payments in CABG are an important component of medical costs with inpatient surgery. Although persistent differences in billing and accounting practices maybe an important factor, this differences explained in part by quality.

PHP37

HEALTH EXPENDITURES AND PERFORMANCE. THE ANÁLISIS OF THE FINANCIAL GAPS IN BUENOS AIRES PROVINCE

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OBJECTIVES: The objective is to obtain a perspective on the allocation efficiency for the local level, and for the system as a whole. In this direction, data of health financing was analyzed considering its correlation with demand and supply indicators, and an epidemiological index was designed on the basis of morbidity and mortality. Based on its allocation efficiency, a municipality was identified as a "pattern", and the performance of each municipality and the system as a whole was analyzed in front of it. **METHODS:** The present study analyzes, on one hand, the influence of the indicators of demand and needs in the financing of health in Buenos Aires Province municipalities and, on the other one, proposes a way to measure the intermunicipal financing gaps. For this, a municipal pattern of efficency is selected considering the municipality with best results according to health financing. **RESULTS:** Results show a high correlation between municipal health expenditures and supply indicators (like hospital beds), with little incidence of morbidity and mortality, displaying a dissociation between health expenditures and sanitary needs. In 24 of the 117 municipalities with available information, health expenditures present as higher than expected considering their epidemiological profile, whereas the other 93 would be below their financial requirements. In global terms, the system shows deficit of 1,126 million of Argentinean Pesos (53% superior to the present budget), with deep gaps among municipalities. Also, the dispersion in the patterns of health financing is high, reaching a relation of 4.15:1. **CONCLUSIONS:** The gap between municipalities requires a cautious analysis in order to identify successful models of management, that could be replicated to diminish the system inefficiency. Finally, a debate around the criteria that condition the transference of coparticipables funds to municipalities is proposed, in order to obtain a greater association between health expenditures and results, with a smaller transference of risk towards the local levels.

PHP38

COST-EFFECTIVENESS OF PREVENTION: OPPORTUNITIES FOR PUBLIC HEALTH POLICY IN THE NETHERLANDS?

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OBJECTIVES: To identify preventive interventions, not systematically implemented, that may be cost-effective in reducing the